In the Specification:

Please amend the specification as follows:

1. Please replace paragraph 2 on page 2, which begins "A manufacturing...", with the following paragraph:

A manufacturing method of such conventional semiconductor device is explained by referring to Figs. 23(a) - 23(e) and Figs. 24(a) and 24(e). Figs. 23(a)-23(e) are process sectional views showing a manufacturing method of the conventional semiconductor device. Figs. 24(a) - 24(e) are process sectional views showing the manufacturing method of the conventional semiconductor device.

- 2. Please replace the following paragraphs on page 7 pertaining to the descriptions of Figs. 5, 6 and 7 with the respective following paragraphs:
- Figs. 5(a) 5(f) is a flowchart showing the manufacturing process of the semiconductor element in the first embodiment.
- Fig. 6(a) 6(f) is a flowchart showing the manufacturing process of the semiconductor element in the first embodiment.
- Figs. 7(a) 7(c) is a flowchart showing the manufacturing process of the semiconductor element in the first embodiment.

- 15, 24 and 25 with the respective following paragraphs:
- Figs. 15(a) 15(e) is a flowchart showing the manufacturing process of the semiconductor element in the second embodiment.

Figs. 23(a) - 23 (e) are process sectional views for explaining the manufacturing method of the conventional semiconductor device.

Figs. 24(a) - 24 (e) are process sectional views for explaining the manufacturing method of the conventional semiconductor semiconductor device.

Figs. 25(a) - 25(c) are explanatory diagrams showing a configuration of a conventional semiconductor device mounting plural semiconductor elements.

4. Please replace paragraph 9 on page 3, which begins "As shown in Fig.1...", with the following paragraph:

As shown in Fig. 1 and Fig. 2, in the semiconductor device of the embodiment, electrode pads 106 made of, for example, Al electrodes, are formed on a circuit forming surface (upper side in the drawing) of a semiconductor element 101, and, for example, a Cu wiring (re-wiring hereinafter) 104 is formed so as to be connected electrically to the electrode pads 106. Further, the Cu re-wiring 104 is connected electrically to Cu posts (bump electrodes) 102 of a height of, for example, about 100 µm. The circuit forming surface of the semiconductor element 101 is sealed by a resin 105 exposing the surface of the Cu posts 102. On the exposed surface of the Cu posts 102, for example, metal

electrodes (ball electrodes) such as solder ball 103 are formed. On the confronting surface (back side) of the semiconductor element 101, on the other hand, the entire surface including the end portion of the Cu re-wiring 104 formed at the side surface is sealed with resin.

5. Please replace the ultimate paragraph on page 10, which begins "In this embodiment...", with the following paragraph:

In this embodiment, a part of the re-wiring 104 is formed at the side surface of the semiconductor element 101, while the back side of the semiconductor element 101 is sealed with the resin. Thus, the electrode terminal portion can be easily connected to the electrodes of other semiconductor devices across the resin 105 (for example, a thickness of about 50 µm) at the back side of the semiconductor element 101. As a result, plural semiconductor devices can be connected in a longitudinal profile, so that a stack type semiconductor device of high density mounting is realized without increasing the area.

6. Please replace paragraph 2 on page 12, which begins "Consequently, as shown...", with the following paragraph:

As shown in Fig. 6 (a), the circuit forming surface of the semiconductor element 101 is sealed with the resin 105 so that it may be at least higher than the Cu post 102. As shown in Fig. 6 (b), a polisher 107 polishes the resin 105 formed on the circuit forming surface of the semiconductor element 101, the surface of the Cu post 102 is exposed.

7. Please replace paragraph 3 on page 12, which begins "Then, as shown...", with the 'following paragraph:

Then, as shown in Fig. 6 (c), the polisher 107 is used for polishing the confronting surface (back side) of the circuit forming surface of the semiconductor wafer, the nearly concave groove 120 is exposed. Next, as shown in Fig. 6 (d), the back side of the semiconductor wafer is entirely sealed with the resin.

8. Please replace paragraph 1 on page 18, which begins "First, as shown...", with the following paragraph.

First, as shown in Fig. 15 (a), the circuit forming surface of the semiconductor element 301 is sealed with the resin 305 so as to be at least as high as or higher than the Cu post 302. Next, as shown in Fig. 15 (b), by polishing the resin 305 formed on the circuit forming surface of the semiconductor element 301 with polisher 307, the surface of the Cu post 302 is exposed.

9. Please replace paragraph 3 on page 21, which begins "On the ball electrodes...", with the following paragraph:

On the ball electrodes of the conventional other semiconductor device, the semiconductor device of the embodiment is mounted, with its back side as the contact surface, so that the Cu re-wiring 104 and Cu posts 103 formed at the side surface of the semiconductor device of the first embodiment may be formed at nearly same positions, and is electrically connected to the electrodes of the other conventional semiconductor device through the solder balls 103. The solder balls 103 contact solder balls 215 disposed on electrode pad 213

10. Please replace the ultimate paragraph on page 22, which begins "On the ball electrodes...", with the following paragraph:

On the ball electrodes of the conventional other semiconductor device, the semiconductor device of the second embodiment is mounted, with its back side as the contact surface, so that the Cu re-wiring 304 and Cu posts 302 formed at the side surface of the semiconductor device of the second embodiment may be formed at nearly same positions, and is electrically connected to the electrodes of the other conventional semiconductor device through the solder balls 303, which connect to solder balls 415 disposed on electrode pad 413.

11. Please replace the Abstract of the Disclosure with the following Abstract:

A semiconductor device capable mounting semiconductor elements having different functions without increasing the area of the semiconductor device, and its manufacturing method are presented. A part of wiring 104 is formed at the side surface of a semiconductor element 101, and bump electrodes 102 are formed so as to be nearly on a same plane as the wiring 104 formed at the side surface of the semiconductor element 101. At least a part of ball electrodes 103 is formed so as to connect electrically to the wiring 104 at the side surface of the semiconductor element, the side surface of the semiconductor element is sealed with resin exposing the wiring 104, and the confronting surface of the circuit forming surface is sealed with resin.

In the Drawings:

Please amend drawing Figs. 23(a) -25(c) pursuant to the red-ink handwritten edits enclosed via proposed drawing changes enclosed herewith.